

 सत्यमेव जयते	<b>राजस्थान राजपत्र</b> <b>विशेषांक</b>	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
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भाग ४ (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

**FINANCE DEPARTMENT**

**(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, March 26, 2021**

**S.O.517 .-** In exercise of the powers conferred by sub-section (6D) of section 25 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council and in supersession of this department's notification No. F.12(46)FD/Tax/2017-Pt.V-155, dated the 30<sup>th</sup> March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,—

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

**[F.12(1)FD/Tax/2021-289]**

**By Order of the Governor,**

**TINA DABI,**

**Joint Secretary to the Government.**